

LETTER OF APPRECIATION

Direct Taxes Ready Reckoner

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I, CA. Mitish S. Modi based at Surat, Gujarat State, in practice since last about 29 years and since my initial period of practicing Chartered Accountant, I am using and referring Dr. Vinod K. Singhania's "Direct Taxes Ready Reckoner" published by Taxmann Publications (P.) Ltd.

During this lockdown period arising out of unprecedented pandemic novel COVID-19, I have referred the recently published Direct Taxes Ready Reckoner's 44th Edition for the Asstt. Year: 2020-21 and 2021-22 and found inter alia the Comprehensive Analysis of amendments with illustrations under the head "Referencer 2-Amendments at a glance".

Very honestly and truly, I sincerely complement Dr. Vinod K. Singhania, the author of Direct Taxes Ready Reckoner, for his sincere efforts for inserting such very useful and relevant comprehensive analysis of amendments with illustrations under Part A, B and C thereto. The analysis of amendments and that too, with illustrations, are really in a very simple, purposive and lucid terminology of the various provisions of the Income Tax Law.

More remarkably, the eye-catching parts of this comprehensive analysis of amendments are tremendous endeavor for break-even tables annexed with detailed guidelines to use and implement it by the tax professionals for their clients especially in the context of newly inserted Alternative Tax Regime for Individuals/HUFs u/s 115BAC of the Act. Adding to this, the detailed discussions on salient features of Vivad se Vishwas Act, 2020 with the case studies for better understanding of the scheme under different positions and circumstances of particular case with the tax professionals, proves the tireless and

noteworthy efforts by the author Dr. Vinod K. Singhania, which will surely be great ready, useful and purposive study materials in the hands of the tax professionals.

Dr. Vinod K. Singhania has, in true sense, demonstrated his excellence and practical experience on the various amendments effected by the Finance Act, 2020, Direct Tax Vivad se Vishwas Act, 2020 and more usefully, on the Taxation and other Laws (Relaxation of certain provisions) Ordinance, 2020 and CBDT Clarifications issued after COVID-19 pandemic.

I am sure, this small treatise on Comprehensive Analysis of amendments at a glance will certainly be useful, not only to the tax professionals, but to the CA Students also.

Apart from this, I am overwhelmed to say that Taxmann Publications (P.) Ltd. has always played the frontier role to stand with the Nation, not only in the taxation field, but in such unprecedented and tough time of worldwide pandemic COVID-19 also, to implement voluntarily, willingly and timely delivery process of books, materials, etc. with sanitizing wipes and thus, played the distinguished and appreciable role in support of the Government and also, to the great benefit to the tax professionals.

With high Regards,

(CA. Mitish S. Modi)